

# **EXHIBIT 19**

**In the Matter of**

Case No. 18-cv-05775 (ERK)(TAM)

STAR AUTO SALES OF BAYSIDE, INC., et al.

v.

VOYNOW, BAYARD, WHYTE AND COMPANY LLP, et al.

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**Deposition of Vincent Bucolo**

*Wednesday, November 2, 2022*

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The Little  
Reporting  
Company

469 Seventh Avenue  
12th Floor  
New York, NY 10018  
tel: 646-650-5055  
[www.littlereporting.com](http://www.littlereporting.com)

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

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STAR AUTO SALES OF BAYSIDE, INC.  
(d/b/a STAR TOYOTA OF BAYSIDE),  
STAR AUTO SALES OF QUEENS, LLC  
(d/b/a STAR SUBARU), STAR HYUNDAI  
LLC (d/b/a STAR HYUNDAI), STAR  
NISSAN, INC. (d/b/a STAR NISSAN),  
METRO CHRYSLER PLYMOUTH INC. (d/b/a  
STAR CHRYSLER JEEP DODGE) STAR AUTO  
SALES OF QUEENS COUNTY LLC (d/b/a  
STAR FIAT) and STAR AUTO SALES OF  
QUEENS VILLAGE LLC (d/b/a STAR  
MITSUBISHI),

Plaintiffs,

-against-

VOYNOW, BAYARD, WHYTE and COMPANY  
LLP, HUGH WHYTE, and RANDALL  
FRANZEN,

Case No.  
18-cv-05775  
(ERK) (TAM)

Defendants.

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November 2, 2022  
10:43 a.m.

Deposition of VINCENT BUCOLO, taken by  
Plaintiffs, pursuant to Subpoena, held at the  
offices of Milman Labuda PLLC, 3000 Marcus  
Avenue, Suite 3W8, Lake Success, New York,  
before Lisa Hiesiger, a Shorthand Reporter  
and Notary Public within and for the State of  
New York.

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2 and almost all the managers were out at the site.  
3 Other ones would be just a few of us, but I do  
4 not recall any formal assigning process.

5 Q. Prior to learning that there was a  
6 lawsuit involving Star and Voynow, did you keep  
7 in touch with anybody from Voynow after you left?

8 A. I talked to Rob Kirkhope sparingly.

9 Q. Did you guys socialize?

10 A. No. We haven't seen each other but  
11 chitchat here and there.

12 Q. How is it that upper management would  
13 decide at Voynow how to disburse work to more  
14 junior accountants?

15 A. I don't know.

16 MS. FITZGERALD: Object to form.

17 Q. Did Voynow store clients' documents  
18 that they would review?

19 A. So a lot of clients for personal tax  
20 returns would send us their documents and we  
21 would be scanning them in, such as bank  
22 statements, their brokerage statements, their  
23 W-2s, the documentation that we need to conduct  
24 tax returns.

25 Q. Would that include schedules that you

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2 would review at dealerships?

3 A. If we printed out schedules, usually  
4 they would be coming back with us.

5 Q. And those would all be scanned?

6 A. No.

7 Q. What would be done with the  
8 schedules?

9 A. They would usually be bound and kind  
10 of in portfolio binders.

11 Q. Was there a period of time that those  
12 were scheduled and the binders would be retained  
13 by Voynow?

14 A. I don't know the length of time.

15 Q. What else was kept in hard copy as  
16 opposed to electronically?

17 A. There was a lot of hard copy files in  
18 the office.

19 Q. Who at Voynow would assign you work?

20 A. Whoever wanted to give it out that  
21 day, it would be either Randy Franzen if he had a  
22 project. Bob Seibel, Rob Kirkhope, Shawn  
23 McCormick, David Kaplan. Kenny too, but I tried  
24 to avoid that like the plague.

25 Q. Who is Kenny?

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2 Q. So you named quite a few automobile  
3 groups that you performed services for while at  
4 Voynow. Did you perform similar services for all  
5 of those groups?

6 A. I would say yes.

7 MS. FITZGERALD: Object to form.

8 Q. What is that service that you  
9 performed for each of these dealerships that  
10 you've identified?

11 A. Entry level accounting work.  
12 Actually that's not the correct terminology. We  
13 weren't doing their accounting work, tax prep  
14 would be the proper terminology.

15 Q. And I'm not an accountant so I don't  
16 know what that means. Can you explain to me what  
17 you mean by tax prep?

18 A. Preparing their tax returns.

19 Q. What does that involve in terms of  
20 preparing tax returns for these dealerships?

21 A. Getting their financial statements,  
22 basically reporting them onto the correct lines  
23 of the tax return, report their taxes to the  
24 government.

25 Q. Aside from what you just testified

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2 about, did you perform any other services for any  
3 of these automobile groups that you've  
4 identified?

5 A. For some of them we would also go out  
6 and do interim work usually in the summertime  
7 slow period.

8 Q. And --

9 A. And I guess if any dealership also  
10 had a 401(k) plan and engaged us to audit the  
11 401(k) plan, we did do 401(k) work. They were  
12 401(k) audits, which is a separate engagement.

13 Q. Is it fair to say the purpose of the  
14 interim work was to review and address internal  
15 controls at the dealerships?

16 MS. FITZGERALD: Object to form.

17 A. No, I don't know the answer to that.

18 Q. So you did interim work but you don't  
19 know what the purpose of the interim work was?

20 A. The interim work was to check a  
21 snapshot of time. Most of the time spent doing  
22 interim work was outside at the service  
23 departments, not inside handling accounting  
24 functions.

25 Q. You said that the purpose of the

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2 interim work was to check a snapshot of time.

3 What does that mean?

4 A. So if we went out there in June, they  
5 would print current schedules of the June  
6 balances. We would print our service reports and  
7 we would go out and do the service work, which  
8 entailed just kind of asking questions on age  
9 claims and checking to see if the car that's  
10 being serviced is still in the lot, pretty  
11 routine stuff.

12 Q. And approximately how many of the car  
13 dealership groups that you've identified did you  
14 perform this interim work for in the summer?

15 A. I do not recall.

16 Q. But is it fair to say not even one of  
17 these auto groups had Voynow perform interim work  
18 in the summer?

19 A. I don't recall.

20 Q. This interim work was not required  
21 for Voynow to perform the tax returns, correct?

22 MS. FITZGERALD: Objection.

23 A. I haven't seen any of our engagement  
24 agreements.

25 Q. But just in terms of the work you



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2 were actually performing on these interim  
3 reports, is it fair to say that that work that  
4 you did during the summer performing these  
5 interim reports -- the interim work was not  
6 necessary to perform -- to prepare the tax  
7 returns for these dealerships?

8 MS. FITZGERALD: Object to form.

9 A. It was above my pay grade or  
10 understanding at the time.

11 Q. Given the fact that not every one of  
12 these auto groups had Voynow do these interim  
13 visits, isn't it fair to say that it was not  
14 required in order for Voynow to prepare tax  
15 returns?

16 A. I guess that would be a fair  
17 assessment, yes.

18 Q. Given the almost three years that you  
19 worked at Voynow, would you say it's fair to say  
20 that there's a lot of fraud and theft in the  
21 automobile industry in general?

22 MS. FITZGERALD: Object to form.

23 A. I wouldn't know that.

24 Q. When you worked at Voynow, did you  
25 become aware of any discrepancies or anomalies in

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2 interim visits being specifically quantified to  
3 any areas.

4 Q. I think you mentioned earlier that  
5 when you went on interim visits, you would focus  
6 on service and parts, is that correct?

7 A. Correct. I spent a lot of time doing  
8 that.

9 Q. So prior to an interim visit, would  
10 anybody tell you we're going to XYZ dealership  
11 and we're going to go look at the service and  
12 parts department?

13 A. After the first or second one, it was  
14 kind of pretty much known as that was going to be  
15 my assignment, because nobody wanted to walk  
16 around outside with a shirt and tie in July.

17 Q. When you went for interim visits in  
18 July and you focused on service and parts, what  
19 exactly were you looking for?

20 A. We looked at some, we printed a list  
21 of the aged open tickets and then we basically  
22 asked them why it's open, should it be open, and  
23 then if there's a valid reason for the ticket to  
24 be open, we would go and confirm if the car was  
25 still on premises.

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2 reviewing the parts and service departments?

3 A. We went to dealerships other months  
4 out of the year, yes.

5 Q. What other months do you recall going  
6 to dealerships to perform those types of  
7 services?

8 A. I don't recall the months but I know  
9 there was more than just July.

10 Q. And is it fair to say that you went  
11 to Star to review the parts and service  
12 department on occasions other than July?

13 MS. FITZGERALD: Objection. Object  
14 to form.

15 A. I was not engaged to perform reviews.

16 Q. What did you do with respect to  
17 service and parts?

18 A. As I explained, we'd print out the  
19 schedule of the old open tickets and then we  
20 would go to the service department and inquire  
21 about them, basically kind of jot down their  
22 explanations of why they're open and then go  
23 touch the cars to make sure they're still on  
24 site.

25 Q. What was the purpose of all of that

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2 A. I don't recall.

3 Q. A&T Chevy, do you recall doing any  
4 other work than tax prep work?

5 A. I don't recall.

6 Q. When you did this additional work for  
7 these dealerships where you looked at the service  
8 and parts department, did you report your  
9 findings to anybody at Voynow?

10 MS. FITZGERALD: Object to form.

11 A. Yeah, we had results like work  
12 papers.

13 Q. Were you required to prepare any type  
14 of summary of your findings?

15 A. We would type up our findings in  
16 interim letters.

17 Q. And who would you give those interim  
18 letters to?

19 A. They were handed off to Dot or Betty  
20 Ann for typing and then they were reviewed by  
21 management and partners for accuracy,  
22 consistency, formatting.

23 Q. And what was the purpose of you  
24 preparing these interim reports?

25 A. It was my job.

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2 A. Working inside in the air  
3 conditioning. I mean I was outside, I don't know  
4 what they were doing.

5 Q. Were they reviewing records related  
6 to another department within the dealership  
7 group?

8 MS. FITZGERALD: Objection.

9 A. I was outside, I don't know what  
10 anyone was doing.

11 Q. So what were the details that you  
12 would provide in these reports?

13 A. It would generally be the listing of  
14 the control number maybe, car name, open amount  
15 and a comment. Maybe a certification that we  
16 would confirm the car was there, along those  
17 lines.

18 Q. And what was the purpose for which  
19 you were determining whether a car was there or  
20 not?

21 A. The purpose for it?

22 Q. Yes.

23 A. That was part of my job assignment.

24 Q. What was your understanding of why  
25 you were doing that?

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2 A. To confirm the car was there.

3 Q. Why was that important?

4 A. The asset that you're working on is  
5 there.

6 Q. That was just something that the  
7 clients would ask Voynow to do for them?

8 MS. FITZGERALD: Objection.

9 A. I was not involved in engagements.

10 Q. That work wasn't related to preparing  
11 tax returns in January, correct?

12 MS. FITZGERALD: Objection.

13 A. I was not involved in the  
14 engagements.

15 Q. But did you understand that the work  
16 that you were doing in July and in other months  
17 of the year that were not in January was related  
18 to the preparation of tax returns that you did in  
19 January?

20 MS. FITZGERALD: Objection.

21 A. I do not recall.

22 Q. When you were looking at the cars,  
23 were you looking at used and new or just one or  
24 the other?

25 A. It was service cars so they were all

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2 would get a tax adjustment, I forget the purpose  
3 of the other schedules.

4 Q. Now the notations that you may make  
5 on these schedules when you're looking at them,  
6 were notations made only during the interim  
7 visits?

8 MS. FITZGERALD: Objection.

9 A. I can't confirm or deny that.

10 Q. What would be the reason that you  
11 would make a notation on a schedule when you're  
12 looking at it for purposes of preparing tax  
13 returns?

14 MS. FITZGERALD: Objection.

15 A. Like I said, if you want to ask a  
16 particular question, you could be doing  
17 mathematical computations or you could write the  
18 answer to questions or whatever you felt like.

19 Q. In terms of performing your duties at  
20 Star related to service and parts, what kind of  
21 information would you need on schedules to be  
22 able to do your work?

23 A. So we would have the listing of I  
24 believe it was like the aged open service  
25 tickets, and then we would go into Reynolds and

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2 Reynolds and try to pull out vehicle information,  
3 because that wasn't on the car so that made our  
4 job finding the cars easier. And then we just  
5 kind of go to the service department and have  
6 them look up a particular customer name or using  
7 I forget what identifying number they had. Kind  
8 of get an explanation. And then if the car was  
9 on the lot, just go out there and touch the car  
10 or see the car.

11 Q. That was work that was done during  
12 the interim visits, correct?

13 A. Correct.

14 Q. Who would you speak with in the  
15 service department?

16 A. The service reps or service manager,  
17 it varied by store.

18 Q. So for that work looking at aged open  
19 service tickets, what kind of schedule would that  
20 be, would that be accounts receivable, accounts  
21 payable?

22 A. I forget the name of the schedule.

23 Q. Would the schedule that you looked at  
24 with respect to service and parts, would that be  
25 the same schedule would have the same name for



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Afternoon Session

1:45 p.m.

(Exhibit 47, Document reflecting  
billing entries for work performed for  
Star, was so marked for identification, as  
of this date.)

V I N C E N T B U C O L O, having been  
previously duly sworn, was examined and testified  
further as follows:

EXAMINATION (Continued)

BY MR. FELSEN:

Q. I'm showing you what we've marked as  
Exhibit 47. These are documents that were  
produced by Voynow and reflect all of your  
billing entries for work that you performed for  
Star. I just want to direct your attention first  
to the first page Voynow 24488, there's an entry  
here for June 12, 2012.

A. Uh-huh.

Q. With your name there, do you see  
that?

A. Yes.

Q. And --

MS. FITZGERALD: I'm sorry, what day

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2 A. It does not appear to be during an  
3 interim visit. Usually interim visits we would  
4 be there on site billing for the whole day. This  
5 could have easily been for an extended tax  
6 return.

7 Q. So is it fair to say that that entry  
8 on the first page is for work that you did in  
9 Voynow's office for Debbie's personal tax  
10 returns?

11 MS. FITZGERALD: Objection.

12 A. I don't know where I would have been.

13 Q. Did you ever do work for Star at  
14 Voynow's office?

15 A. We did work at our offices, yes.

16 Q. What kind of work would Voynow do for  
17 Star at Voynow's office?

18 A. We would prepare their tax returns.

19 Q. So what was the difference in terms  
20 of the tax preparation work that you did for  
21 Star, what was the difference in terms of the  
22 work you did when you were at Star in January and  
23 February versus what you did in Voynow's office  
24 related to the tax return preparation?

25 A. Generally speaking, the on site

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2 visits were to gather and confirm the client's  
3 accounting records at that time, and the post  
4 visit with the work in the office was done to  
5 actually physically prepare their tax returns.  
6 So entering the information into our tax and  
7 accounting software, entering the fixed asset  
8 information into the depreciation software and  
9 generating the tax returns.

10 Q. So that work was all done at Voynow's  
11 office in terms of the entry?

12 A. I cannot say if it was all done or  
13 not, but that was primarily the work location for  
14 that type of work.

15 Q. Going to the second page 24779,  
16 there's an entry here for July 30, 2013 and it  
17 says your name there and it's got .6, it just  
18 says letter. And it looks like it's billed under  
19 interim service report typing. Is that related  
20 to an interim visit?

21 A. Based on the coding and comment, I  
22 would believe so.

23 Q. Also the date, is that correct?

24 A. That would lead to appear so.

25 Q. So would this be related to a letter

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2 that you were drafting related to an interim  
3 report for Star?

4 A. That's what I would assume.

5 Q. Let's turn to the next page 24878,  
6 there's a few entries for you here spanning the  
7 period of July 28th, 2014 through July 31, 2014  
8 and they're all under interim service report  
9 typing, correct?

10 MS. FITZGERALD: Objection.

11 A. No, because I see one here that says,  
12 the top one says income tax project, then the  
13 other code is for interim reporting, so it looks  
14 like there are more than one code here for that  
15 time period. If you see that top entry.  
16 July 31st, that code is for the income tax  
17 project.

18 Q. Do you know what that project was?

19 A. No.

20 Q. But below that, there's a few  
21 entries, the first one was for 2.7 hours and it  
22 just says interim?

23 A. Correct. It looks like there's five  
24 entries totaling 6.5 hours that related to  
25 interim report typing.

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2 Q. That's all related to preparing an  
3 interim letter?

4 A. I can't confirm, but based on the  
5 coding and comments, I would believe so.

6 Q. In the last entry for 7/31/14, it  
7 says "Update letter for RSK comments." Who is  
8 RSK?

9 A. Robert Kirkhope. I forget his middle  
10 name.

11 Q. RSK comments, is that his edits to  
12 your initial draft of an interim letter?

13 A. That could be potentially that or it  
14 could be his section. Again I was a liaison  
15 between the admins and the managers. His  
16 sections could have had updates and he was  
17 checking his updates were made correctly. I  
18 can't confirm that level of the process. It was  
19 based on the comments alone.

20 Q. So just going back to what we spoke  
21 about a little bit earlier, so these interim  
22 letters were basically a culmination of multiple  
23 Voynow employees that went to Star that prepared  
24 a section that went into this report, correct?

25 MS. FITZGERALD: Objection.

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2 for the interim. Without seeing a code, I have  
3 no idea.

4 So there was July work for tax stuff.  
5 Again I don't recall if these clients were  
6 extended or not.

7 Q. But on 24878, those five references  
8 to the letter and the interim and the update  
9 letter for RSK comments, that's not tax work?

10 A. Right, but I believe you said all  
11 comments I wanted to confirm, because the top  
12 line, there's one on July 31st, which I believe  
13 relates to an income tax project based on the  
14 codings. I can't confirm without seeing the  
15 coding.

16 Q. Just so we're clear, on 24878 there's  
17 one entry there that says interim and it's 2.7  
18 hours. Do you see that?

19 A. I see that.

20 Q. That's not for tax work, correct?

21 MS. FITZGERALD: Objection.

22 A. Based on the codings and the  
23 comments, I believe that was for interim work.

24 Q. And the ones that are underneath  
25 there, there's four other ones, those are all

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2 unrelated to tax work, correct?

3 MS. FITZGERALD: Objection.

4 A. Based on the coding and the comments,  
5 it does appear to be interim work. Without the  
6 coding or comment, I cannot confirm what was done  
7 on 768, on page 768.

8 Q. Let's turn to 24876, it has your name  
9 at the bottom, and then if we just turn the page  
10 to 24877, it says "So Mike is bailing Eric out  
11 and decides to do that by erasing and overriding  
12 than asking questions."

13 A. Yes.

14 Q. Do you know what that refers to?

15 A. Yes. Mike Corrigan was briefly  
16 employed at Voynow, really never kind of caught  
17 on, Eric was actually a temp working for him. So  
18 this was, it was kind of in frustration of the  
19 blind leading the blind kind of instead of having  
20 Eric fix corrections the right way or Eric going  
21 to somebody who knows what's up, it looks like he  
22 went to the worst person and tried to fix it the  
23 wrong way, so that comment looks like it was made  
24 in frustration of dealing with Eric and Mike.

25 Q. Do you know what that work was